

AUDIT SERVICES

**MOVING &
STORAGE
SUPPLY
COMPANIES**

TAX MATRIX

INDUSTRY GUIDANCE

Category: Moving & Storage Supply Companies	Tax Type: Sales & Use Tax
Brief Description: Moving & Storage Supply Companies Tax Matrix	Effective Date: 12-5-2022

The taxability of sales and purchases of tangible personal property and labor services by moving and storage supply companies are summarized below. While this document provides general information as to the taxability of sales and purchases of tangible personal property and labor services by businesses in the moving and storage supplies industry, it may not necessarily cover every situation as the taxability may depend on facts and circumstances around the specific transaction. Should a more definitive determination be desired, businesses may request a letter ruling from the Department. [MODOR Letter Ruling Page](#)

This list is not all-inclusive.

Missouri sales or use tax applies to those purchases identified or designated as taxable in the chart below. The applicable Missouri sales or Missouri consumer's use tax must be paid to the vendor or accrued and remitted directly to the Missouri Department of Revenue. Purchases from Missouri vendors may be reported using the retailer's sales tax return. Purchases from outside this state which are delivered to this state are to be reported on the Missouri consumer's use tax return.

Sales by Moving & Storage Supply Companies:	Taxable/Exempt
Moving services	Exempt
Tangible personal property such as: storage boxes, tape, locks, rope, tools, etc. sold along with moving services	Taxable
Standalone transactions of tangible personal property	Taxable
Rental items such as: dollies, padding, utility carts, and other tools where tax was paid at the time of purchase	Exempt
Rental items such as: dollies, padding, utility carts, and other tools where tax was not paid at the time of purchase	Taxable
Rental trucks, rental cargo, utility or vehicle trailers where tax was paid at the time of purchase	Exempt
Rental trucks, rental cargo, utility or vehicle trailers where tax was not paid at the time of purchase	Taxable

**MOVING &
STORAGE
SUPPLY
COMPANIES**

AUDIT SERVICES

TAX MATRIX

Sales by Moving & Storage Supply Companies (continued):	Taxable/Exempt
Rental portable storage units where tax was paid at the time of purchase	Exempt
Rental portable storage units where tax was not paid at the time of purchase	Taxable
Rent-to-own storage unit where tax was paid at the time of purchase	Exempt
Rent-to-own storage unit where tax was not paid at the time of purchase	Taxable
Junk removal	Exempt
Vehicle insurance or personal property damage in storage units	Exempt
Laborer movers	Exempt
Storage units	Exempt
Moving accessories available to rent where tax was not paid at time of purchase	Taxable
Moving accessories available to rent where tax was paid at time of purchase	Exempt
Optional fees	Exempt
Delivery and labor	Exempt
Padlocks, club utility locks, box cutters, and replacement blades	Taxable

Purchases by Moving & Storage Supply Companies:	Taxable/Exempt
Moving equipment, tools or other items purchased exclusively to be rented out to customers	Exempt
Moving equipment, tools, straps, packing blankets, or other items purchased to be used or consumed by the business	Taxable
Tangible personal property such as: storage boxes, tape, locks, rope, tools, etc.	Taxable
Rental trucks, rental cargo, utility, or vehicle trailers	Taxable (tax is due when titled)

**MOVING &
STORAGE
SUPPLY
COMPANIES**

AUDIT SERVICES

TAX MATRIX

Purchases by Moving & Storage Supply Companies (continued):	Taxable/Exempt
Safety equipment such as gloves, back supports, harnesses, etc.	Taxable
Employee lockers	Taxable
Shelving, display racks, checkout counters, storage cabinets, display cases, bar code scanners, cash registers, cash register supplies, bins, boxes, etc.	Taxable
Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, artwork, signs, plants and planters, shelving, etc.	Taxable
Office supplies such as office forms, staplers, paper, pens, pencils, labels, business cards, ink, toner, ribbon cartridge, etc.	Taxable
Cameras, copiers, computers, scanners, printers, and fax machines	Taxable
Canned software and software upgrades to maintain or update software delivered via CD Rom	Taxable
Canned software provided via electronic download through the internet	Exempt
Custom software and software upgrades to maintain or update software developed for a single end user	Exempt
Breakroom supplies such as microwaves, refrigerators, cups, and paper products	Taxable
Complimentary bottled water, coffee, soft drinks, creamer, sugar, cups and stir sticks, candy, etc.	Taxable
Promotional items including but not limited to: calendars, mugs, pens, clothing, balloons, etc.	Taxable
Educational materials such as posters, printed materials and literature, etc.	Taxable
Books, newspapers, and magazine subscriptions	Taxable
Lease or rental of any copier, fax, vehicle, etc.	Taxable
Utilities	Taxable
Security cameras & other security related equipment	Taxable
Security monitoring services	Exempt
Specialty advertising	Taxable

**MOVING &
STORAGE
SUPPLY
COMPANIES**

AUDIT SERVICES

TAX MATRIX

Purchases by Moving & Storage Supply Companies (continued):	Taxable/Exempt
Media advertising	Exempt
Donations of tangible personal property	Taxable
Streaming music services	Exempt
Trash & cleaning services	Exempt
Shredding services	Exempt
Janitorial supplies	Taxable
Pest control services	Exempt
Professional services such as legal or accounting	Exempt
Uniforms	Taxable
Repair and replacement parts for repairing, altering, or maintaining tangible personal property such as computers, printers, copiers, security equipment, etc.	Taxable
Repairs, maintenance, and remodeling services to existing structure/facility through a hired contractor	Exempt
Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.	Exempt